

Department of Labor

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To cover the costs of administering the Minimum Wage and Hour laws.

Budget Unit: EMAD(240) Wage & Hour

FY 03	\$527,087	FY 04	\$433,274	FY 05	\$445,344	FY 06	\$504,198	FY 07	\$542,283
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Uses: The Idaho nursing workforce center is established to assist the nursing workforce advisory council in planning for a qualified workforce necessary to meet the current and future nursing and health care needs of the state. The Idaho nursing workforce center shall:

- (a) Conduct research activities, including the collection of valid and reliable data about Idaho's current nursing workforce and the forecasting of future needs, or contract for such research activities to be conducted by an Idaho college or university; and
- (b) Provide expertise in workforce planning and project evaluation.

The Idaho nursing workforce center shall report to the nursing workforce advisory council and shall be funded pursuant to state appropriation in addition to any funding from grants, federal moneys, donations or funds from any other sources.

Budget Unit: EMAI(240) Nursing Workforce Center

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Total General Fund (0001-00)

FY 03	\$527,087	FY 04	\$433,274	FY 05	\$445,344	FY 06	\$504,198	FY 07	\$542,283
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Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: EMAD(240) Wage & Hour

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$11,833	FY 07 \$0
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Fund: Unemployment Penalty and Interest (0302-00)

Sources: Receipts to this fund include: (1) moneys from all penalties and all interest on judgments or funds secured by liens, collected under the provisions of Idaho Code §72-1347A - 1347B and Idaho Code §72-1354 - 1364 after having been first deposited in the Clearing Fund; (2) pursuant to Idaho Code §72-1348, all moneys requisitioned for the administration of the Employment Security Law by the Legislature, which may accrue to the fund of this state in the Unemployment Trust Fund in the U.S. Treasury by virtue of section 903 of the Social Security Act (Pub. L. No. 74-271). (Idaho Code §72-1348) This fund is referred to as the Employment Security Administrative and Reimbursement Fund in Idaho Code §72-1354.

Uses: This fund is used by the director to pay costs of administration, which have not been provided by or are found not to have been properly chargeable against federal grants (or other funds) for the purchase of real estate and construction of buildings pursuant to authorization by the State Board of Examiners. Funds credited to Idaho under Section 903 of the Social Security Act (Pub. L. No. 74-271) may be used by the director pursuant to appropriation by the Legislature for purchase of real estate and construction of buildings (Idaho Code §72-1348).

Budget Unit: EMAA (Cont) (240) Employment Services

FY 03 \$925,140	FY 04 \$477,935	FY 05 \$502,990	FY 06 \$1,175,037	FY 07 \$697,680
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Fund: Employment Security Special Administration (0303-00)

Sources: This fund consists of interest earned from investment of the Employment Security Reserve Fund (Idaho Code §72-1347 - 1347A).

Uses: This fund is used for costs related to Department programs administered under the employment security law as approved by the Workforce Development Council.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 03 \$2,485,229	FY 04 \$1,222,707	FY 05 \$6,313,860	FY 06 \$6,955,852	FY 07 \$4,625,176
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Fund: Workforce Development Training (0305-00)

Sources: This fund is derived from the diversion of Unemployment Insurance taxes equal to 3% of the taxable wage rate authorized and payable under Idaho Code §72-1350. This fund is maintained separately and authorized under Idaho Code §72-1347B.

Uses: This fund is used to provide or expand training and retraining opportunities for Idaho's workforce. The fund has a statutory sunset of January 1, 2007.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 03 \$5,237,750	FY 04 \$2,064,917	FY 05 \$4,620,521	FY 06 \$3,784,766	FY 07 \$3,004,544
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Fund: Miscellaneous Revenue (0349-00)

Sources: Monies received from other State agencies, other states, non-profit organizations or public entities for services provided. Contracts or MOU's exist for these services.

Fees assessed on school districts and other users of the State Occupational Information Coordinating Committee's (SOICC) Idaho Career Information System (within the Division of Professional-Technical Education) for obtaining data from the information system.

Uses: Recovering costs incurred while providing services to other State agencies, non-profit organizations or public entities.

The Department is the fiscal agent for the Division of Professional-Technical related funds.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 03	\$5,519,550	FY 04	\$3,072,968	FY 05	\$4,236,217	FY 06	\$2,913,424	FY 07	\$2,310,428
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Sources: Wage Claims: Moneys held in suspense and not paid after two years (because claimants cannot be located) are transferred to this fund. This transfer occurs annually on prior to July 1.

Attorney Fees: When courts award a claimant for back pay, sometimes the employer is directed to pay the state for attorney fees as well. Payment of attorney fees are deposited into this fund.

Uses: Funds derived from wage claims and attorney fees can only be used to fund operating expenses not covered by the General Fund.

Budget Unit: EMAD(240) Wage & Hour

FY 03	\$10,399	FY 04	\$10,400	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Sources: A portion of the rent payment paid for office space in Twin Falls was placed into this account.

Uses: Used to pay for certain items (maintenance, etc.) per the lease contract.

Budget Unit: EMAE (Cont) (240) Employment Services - Facility Reserve

FY 03	(\$1,103)	FY 04	(\$718)	FY 05	\$285	FY 06	\$9,842	FY 07	\$0
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Sources: Annual licensing fees paid by farm labor contractors. (Idaho Code §44-1601 et seq.)

Bonds posted in lieu of license fee by farm labor contractors.

Uses: All fees collected are continuously appropriated for the administration of the farm labor contractor licensing program.

Bond refundable when farm labor contractor fulfills obligation paying farm worker wages.

Budget Unit: EMAF (Cont) (240) Wage and Hour

FY 03	\$6,000	FY 04	\$4,000	FY 05	\$4,250	FY 06	\$7,000	FY 07	\$10,000
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Sources: Contracted services for Department of Health & Welfare. Miscellaneous Revenue Fund 0349-31.

Uses: Disability Determination Services processes Medicaid cases for the Department of Health & Welfare. DDS used Penalty & Interest moneys to purchase equipment in FY03.

Budget Unit: EMAG (Cont) (240) Disability Determinations

FY 03	\$0	FY 04	\$15,540	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Budget Unit: GVNA (Cont) (191) Disabilities Determinations Service

FY 03	\$81,998	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Total Miscellaneous Revenue Fund (0349-00)

FY 03	\$5,616,844	FY 04	\$3,102,189	FY 05	\$4,240,751	FY 06	\$2,930,267	FY 07	\$2,320,428
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Fund: Incumbent Worker Training Revolving Loan (0403-02)

Sources: H873 of 2006 provided \$2 million for the Incumbent Worker Training Program which is one-time General Fund surplus designated for one-time economic development projects throughout the State.

Uses: Provide revolving loans to assist business in training high demand workers through financial assistance with tuition or other expenses. Currently \$1,000,000 has been transferred to the Business and Jobs Development Fund per Senate Bill 1288 of the 2007 Legislative session and the remaining \$1,000,000 will be used as high growth, high demand job training function.

Budget Unit: EMAG(240) Labor Special Projects I

FY 03	FY 04	FY 05	FY 06	FY 07
\$0	\$0	\$0	\$0	\$5,503

Fund: Rural Economic Development Integrated Freight Trans. (0403-03)

Sources: H874 of 2006 provided \$5 million for the Rural Economic Development and Integrated Freight Transportation Revolving Loan Fund (REDIFIT) which is one-time General Fund surplus designated for one-time economic development projects throughout the State.

Uses: Revolving loans to upgrade, expand, rehabilitate, purchase or modernize equipment and facilities for short line rail or intermodal freight shipping infrastructure.

Budget Unit: EMAH(240) Labor Special Projects II

FY 03	FY 04	FY 05	FY 06	FY 07
\$0	\$0	\$0	\$0	\$3,790

Fund: Unemployment Insurance Clearing (0514-01)

Sources: All Unemployment Insurance taxes, penalties and interest collected by the Department of Labor are forwarded to the State Treasurer for deposit in the Clearing Fund (Idaho Code §72-1346(2)).

Uses: Penalties and interest collected into the Clearing Fund are transferred to the Unemployment Penalty and Interest Fund. All other receipts, except those necessary for the payment of refunds to employers or transfers to the Workforce Development Fund or the Employment Security Reserve Fund, are deposited in the Unemployment Trust Fund.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 03	FY 04	FY 05	FY 06	FY 07
\$0	\$100	\$40	\$0	\$0

Fund: Unemployment Trust (0514-02)

Sources: Deposited in this fund are the following monies transferred from the Clearing Fund: employer contributions, state contributions, and Reed Act building cost amortizations and re-deposits. In addition, interest payments are credited to the fund quarterly by the U.S. Treasurer based on daily balances.

Uses: The director requisitions money from the Trust Fund for deposit to the Special Benefit Payment Fund for payment of unemployment compensation benefits.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 03	FY 04	FY 05	FY 06	FY 07
\$5,165,756	\$3,677,432	\$1,433,047	\$1,741,320	\$1,617,134

Fund: Employment Security Reserve (0514-03)

Sources: Receipts to this fund are generated by a reserve tax on all covered employers required to pay contributions pursuant to Idaho Code §72-1350. The interest earned on the investment of this fund is deposited to the Employment Security Special Administration Fund. Any interest and penalties collected as a result of the delinquent payment of reserve taxes are paid into the Unemployment Penalty and Interest Fund.

Uses: The monies in this fund are used exclusively to pay unemployment benefits to eligible claimants.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 03	FY 04	FY 05	FY 06	FY 07
\$0	\$0	\$0	\$0	\$0

Fund: Unemployment Insurance Refund (0514-04)

Sources: Temporary holding account for deposits to the Unemployment Insurance Clearing Fund (0514-01).

Uses: This fund is used to refund employers who made unemployment insurance overpayments. Any funds not paid back to employers as refunds are deposited into the Unemployment Insurance Clearing Fund (0514-01).

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Special Benefit Payment (0514-31)

Sources: This fund receives money from the Unemployment Trust Fund (Idaho Code §72-1346).

Uses: The monies in this fund are used exclusively to pay unemployment benefits to eligible claimants.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 03 \$176,287,518	FY 04 \$167,691,597	FY 05 \$133,316,038	FY 06 \$106,817,259	FY 07 \$107,444,345
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Fund: Labor, Wage, And Hour Escrow (0577-00)

Sources: This fund consists of monies collected from employers who owe wages to employees who have filed wage claims with the Department when the employers have contested the claims. This fund collects interest and retains interest on the moneys deposited into the fund.

Uses: The moneys deposited in this fund are used for the subsequent payment of wage claims.

Budget Unit: EMAD(240) Wage & Hour

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Federal Grant (0348-00)

Sources: This fund consists of all moneys received from the federal government, or any agency thereof, for the proper administration of the Employment Security Law, the Employment Service and related programs, and the Workforce Investment Act (WIA).

The major federal grant is for administration of the Unemployment Insurance Program as authorized under the Social Security Act. This grant, as well as grants for the Employment Service and related programs, and WIA are administered at the federal level by the U.S. Department of Labor. No state matching funds are required. Funds made available to the state through discretionary grants awarded by the U.S. Department of Labor are also credited to this account.

Uses: Monies are expended for personnel costs, operating expenses, and capital outlay. The monies deposited in this fund are used to pay administrative expenses and contract costs arising out of the administration of the Employment Security Law (Idaho Code §72-1301). Funds are also used to pay for employment and training programs, services to veterans and other specialized employment-related services.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 03 \$50,050,094	FY 04 \$53,319,831	FY 05 \$51,153,724	FY 06 \$47,645,846	FY 07 \$45,461,546
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Sources: This fund receives moneys from a federal grant authorized by the Social Security Act (42 U.S.C. §§ 420-425). The grant is administered by the Social Security Administration of the U.S. Department of Health and Human Services. Although the employees of the Disabilities Determination Service are state employees, there is no state matching requirement to receive this grant and there is no legislative appropriation. This program was moved by executive order to the Department of Labor effective fiscal year 2004.

Uses: Moneys are expended from this fund for the administration of the federal disability program by the Idaho Disability Determinations Services. The Disability Determination Services became part of the Idaho Department of Labor in FY 2004. This agency reviews the applications of disabled workers under the age of 65 to determine whether they are eligible to receive disability benefits under the Social Security Act.

Budget Unit: EMAG (Cont) (240) Disability Determinations

FY 03	\$0	FY 04	\$6,920,532	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Budget Unit: GVNA (Cont) (191) Disabilities Determinations Service

FY 03	\$6,210,178	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Total Federal Grant Fund (0348-00)

FY 03	\$56,260,272	FY 04	\$60,240,362	FY 05	\$51,153,724	FY 06	\$47,645,846	FY 07	\$45,461,546
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Department of Labor Grand Total

FY 03	\$252,505,596	FY 04	\$238,910,513	FY 05	\$202,026,315	FY 06	\$171,566,378	FY 07	\$165,722,428
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